# ICESA UPLOAD FILING REQUIREMENTS
for
## Massachusetts Wage Reporting System

## TECHNICAL REQUIREMENTS

**Record Length**
Each record in a file **Must** be **275** characters in length. Data must be entered in each, recording the exact positions shown in the record layout.

**Delimiters**
Record delimiters **Must** be used. They must follow the last character of each record. The delimiter must consist of two characters and those two characters must be carriage return and line feed.

 **Do Not** place a record delimiter before the first record of the file. The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively. A record delimiter must appear immediately after the last character of each record. The carriage return character and the line feed character will be placed in position 276 and 277, respectively.

**Do Not** place more than one delimiter i.e., more than one carriage return / line feed combination, following a record.

**Do Not** place record delimiter after a field within a record.

# DATA RECORD DESCRIPTIONS

**Transmitter Record: Code A**
The code **A** record identifies the organization submitting the file. The code **A** record **must** be the first data record.

**Employer Record: Code E**
The code **E** record identifies an employer whose employee wage and tax information is being reported. Generate a new **E** record each time it is necessary to change the information in any field on this record.

**Employee Record: Code S**
The code **S** record is used to report wage and tax data for an employee. A code S record should follow its related code **E** record or it could follow an associated code **S** record that in turn follows a related code **E** record.

**Do Not** generate a code **S** record if only blanks would be entered after the record identifier.

**Names & Formats:**
The employee's name reported must agree with the spelling of the name on the individual's social security card. Parts of a compound surname must be connected by a hyphen. Single letter prefixes (e.g., "O", "D") **must not** be separated from the rest of the surname by a blank, but should be connected by an apostrophe.

Lower case letters are **Not** acceptable.
**Do Not** include any titles in the name.

**Dollar Amounts:**

All monetary fields are strictly numeric. They must include dollars and cents with the decimal point assumed.  Do not use any punctuation in any of these fields.
Negative (credit) dollar amounts are **Not** allowed.  Right justify and zero fill all monetary fields.  If a monetary field is not applicable, enter zero.

**Total Record: Code T**

The code **T** record contains totals for all code **S** records reported since the last Code **E** record. A code **T** record must be generated for each code **E** record.  (See previous record for description about reporting dollar amounts.)

**Final Record: Code F**

The Code **F** record indicates the end of the file and **must** be the last record. (See previous record for the description about the reporting money amounts.)

# SPECIFICATIONS & RECORD LAYOUTS

Note:  This format generally reflects ICESA record specifications.  However, changes have been made to comply with Department of Revenue data requirements. These changes are highlighted below in bold print.  Also, the ICESA record B (Authorization) is not used for this program.

## Record Name:  A  (Transmitter)

| Location | Field | Length | Description and Remarks |
|---|---|---|---|
| 1 | Record Identifier | 1 | Enter "A" |
| 2-5 | Year | 4 | Year in which wages are reported (e.g. 1997=1997) |
| 6-14 | Transmitter's Employer Identification Number | 9 | Nine digit numeric, omit hyphens, prefixes, suffixes |
| 15-18 | Tax Type Code | 4 | Enter "UTAX" |
| 19-23 | Reserved | 5 | No entry required |
| 24-73 | Transmitter's Name | 50 | Left justified |
| 74-113 | Transmitter's Street Address | 40 | Left justified |
| 114-138 | Transmitter's City | 25 | Left justified |
| 139-140 | Transmitter's State | 2 | Use Standard FIPS postal abbreviations |
| 141-153 | Reserved | 13 | No entry required |
| 154-158 | Transmitter's Zip Code | 5 | Enter 5 digit zip code |
| 159-163 | Transmitter's Zip Code | 5 | Enter hyphen in position 159, then 4 digit extension |
| 164-193 | Transmitter's Contact Person | 30 | Name and Title |
| 194-203 | Transmitter's Contact Phone | 10 | Business hours phone number |
| 204-207 | Transmitter's Contact Phone Extension | 4 | Business hours phone number extension |
| 208-275 | Reserved | 68 | No entry required |
| **Total Record Length** | | **275** | |

## Record Name:  E  (Employer)

| Location | Field | Length | Description and Remarks |
|---|---|---|---|
| 1-1 | Record Identifier | 1 | Enter "E" |
| 2-5 | Payment Year | 4 | Year in which wages are reported (e.g. 1997=1997) |
| 6-14 | Employer Identification Number | 9 | Nine digit numeric, omit hyphens, prefixes, suffixes |
| 15-16 | Massachusetts Filing Entity Code | 2 | Enter if applicable |
| 17-17 | Amended | 1 | Enter "N" for original filing , or "Y" if amended filing |
| 18-23 | Reserved | 6 | No entry required |
| 24-73 | Employer Name | 50 | Left justified |
| 74-113 | Employer Street Address | 40 | Left justified |
| 114-138 | Employer City | 25 | Left justified |
| 139-140 | Employer State | 2 | Use Standard FIPS postal abbreviations |
| 141-148 | Reserved | 8 | No entry required |
| 149-153 | Zip Code Extension | 5 | Enter hyphen in position 149, then 4 digit extension |
| 154-158 | Zip Code | 5 | Enter 5 digit zip code |
| 159-166 | Reserved | 8 | No entry required |
| 167-170 | Tax Type Code | 4 | Enter "UTAX" |
| 171-172 | State Identifier Code | 2 | Enter "25"  (e.g. 25=Massachusetts) |
| 173-187 | Reserved | 15 | No entry required |
| 188-189 | Reporting Period | 2 | Enter either  "03", "06", "09", "12"  ( last month of quarter) |
| 190-275 | Reserved | 86 | No entry required |
| **Total Record Length** | | **275** | |

## Record Name:  S  (Employee)

| Location | Field | Length | Description and Remarks |
|---|---|---|---|
| 1-1 | Record Identifier | 1 | Enter "S" |
| 2-10 | Employee's Social Security Number | 9 | Enter Nine Digit SSN |
| 11-30 | Employee's Last Name | 20 | Left justified |
| 31-42 | Employee's First Name | 12 | Left justified |
| 43-43 | Employee's Middle Initial | 1 | Enter Alpha Character |
| 44-45 | State Code | 2 | Enter "25"  (e.g. 25=Massachusetts) |
| 46-49 | Reporting Quarter and Year | 4 | Enter last month & year (e.g. "0397" first quarter of 1997) |
| 50-63 | Quarter Total Gross Wages | 14 | Right justified,  zero filled |
| 64-129 | Reserved | 66 | No entry required |
| 130-131 | Number of Weeks Worked | 2 | Enter number of weeks during the calendar Quarter for which the employee was paid. |
| 132-134 | Reserved | 3 | No entry required |
| 135-138 | Date First Employed | 4 | Enter the month & year (e.g. "0197" January of 1997) |
| 139-142 | Date of Separation | 4 | Enter the month & year (e.g. "0197" January of 1997). |
| 143-146 | Tax Type Code | 4 | Enter "UTAX" |
| 147-275 | Reserved | 129 | No entry required |
| **Total Record Length** | | **275** | |


## Record Name:  T  (Total)

| Location | Field | Length | Description and Remarks |
|---|---|---|---|
| 1-1 | Record Identifier | 1 | Enter "T" |
| 2-8 | Total Number of Employees | 7 | Total S records, Right justified, zero filled |
| 9-12 | Tax Type Code | 4 | Enter "UTAX" |
| 13-26 | Quarter Total Gross Wages for Employer | 14 | Right justified, zero filled |
| 27-275 | Reserved | 249 | No entry required |
| **Total Record Length** | | **275** | |


## Record Name:  F  (Final)

| Location | Field | Length | Description and Remarks |
|---|---|---|---|
| 1-1 | Record Identifier | 1 | Enter "F" |
| 2-11 | Total Number of Employees for transmission | 10 | Right justified, zero filled |
| 12-21 | Total Number of Employers for transmission | 10 | Right justified, zero filled |
| 22-25 | Tax Type Code | 4 | Enter "UTAX" |
| 26-40 | Quarterly Total Gross Wages | 15 | Right justified, zero filled |
| 41-275 | Reserved | 235 | No entry required |
| **Total Record Length** | | **275** | |